

to exceed twenty dollars, at the discretion of the court, and in default of the payment of such fine he may be imprisoned for not more than one month, at the discretion of the court, for every day on which he shall practice such trade or profession or use such franchise, except in such cases where the penalty is specially prescribed in this act; which penalty the sheriff of the county in which it has occurred shall cause to be recovered before any justice of the peace of the county.

Duty of sheriff.

SEC. 31. The sheriff shall immediately report to the register of deeds all sums recovered by him as penalties under this act, and the register shall add three fourths of each penalty recovered to the record of licenses required to be kept by him; the other fourth the sheriff may retain.

License issued by sheriff.

SEC. 32. That in order to carry on any trade or practice any profession, or exhibit any circus, side show or any other amusement, or to enjoy any other subject named in Schedule B not otherwise provided for, the person so practicing, exhibiting or enjoying, or his agent, shall apply to the sheriff for a license, which shall be granted by the sheriff upon payment of the required tax, but shall not be valid until countersigned by the register, who shall keep a record of the same and receive for his services fifty cents.

### SCHEDULE C.

Listed taxes.

The taxes embraced in Schedule C shall be listed and paid as especially therein directed, and shall be for the privilege of carrying on the business or performing the acts named.

Express Companies.

SECTION 1. Every express company shall make return to the Public Treasurer on or before the first Monday in January, April, July and October of each year of the entire gross earnings and receipts of such company within the State of North Carolina during the three months next preceding. The said report shall be verified by the oath of the chief officer of the company, or agent of the company, at its principal office in this State. The said company shall, on or